App F IX 4

Previous References

1936
(ml)

File No 105-36

Serial Nos 3, 4, 11, 12, 26, 27

Letter References

ML/105 36, cc 28129

GENERAL AND REVENUE SECRETARIAT

Serial Nos Six

Part B for May 38

SUBJECT

Professional tax in B afs mfly

8(27) To the ml Comm B af
the Comptroller
No L 9189-90 dy 5 38

WD 0295—GPB—22 500—18 8 37

Sanctions to levy a tax
on Arts, professions, Trades etc in B af mfly

26 5 38

	Serial No	
	3	Letter No A1-1563/36-37 dated 8-1-37 from the Municipal Commissioner, Bangalore city soliciting sanction to the resolution of the Municipal Council for the levy of a tax on arts trades, professions and callings, offices and appointments -
2 x		1 On a/c Rs 2 4600-4/MC105-36-2 dated 15-12-1936, sanction was accorded to the proposal of the Bangalore city Municipal Council to raise a debenture loan of Rs 20 lakhs carrying interest at 3½ per cent per annum repayable in 20 years, one of the sources for meeting the equated annual instalment of Rs 1,41,000 being the realisations from the levy of tax on arts professions &c 2 The Municipal Commissioner requests sanction to the levy of the proposed tax pending the framing of by laws in the matter Under Section 64(b)(xi) of the city Municipal Regulation, the Municipal Council can levy a tax on arts, professions and callings, &c But before doing so, the preliminary procedure prescribed under Section 65 has to be gone through It is not clear why there is any particular hurry for getting the levy sanctioned

NOTE—Contn Sheet

WD 0417—CPB—30 000—8 9 36

Levy of professional tax in the Bangalore city Municipality.

Dc File No 105	3138/1 of 1936	General and Revenue Secretariat

Serial No

even before the formalities are observed. It is only for the levy of a tax under Section 64(h)(XIII) of the Regulation that previous sanction is necessary even before observing the formalities

Submitted for orders, this will be permitted

Rmr for 20/1/37

to the Mr Comm

20/1/37

Ch Secy) Yes, it is necessary to observe the prescribed procedure laid down in Sec 64 before which contemplates first sanction only after procedure prescribed in Sec 65 is satisfied

21/1

21/1/37

6 Draft submitted for approval

Rmr for 21/1/37

21/1/37

The Municipal Comm, Bangalore city

Dr I 5372 dated 28-1-37

Requests him to resubmit the proposals after observing the usual formalities

Sec A 1/2/37

*7 Levy of profession tax in the Bangalore city Municipality

General and Revenue Secretariat | re File No 3138/5440/1 of 1936 | [App F III—2

Serial No

Letter dated 2-6-1937 from the Honorary Secy of the Law Association, Bangalore city forwarding the resolution of the Association protesting against the proposed levy of profession tax in the Bangalore city Municipality -

OFFICE OF THE SECRETARY TO GOVT OF MYSORE
1937
NO 8855

& The Secy of the Law Association would have done well if he had forwarded the resolution to the Municipal Comm, Bangalore city instead of to Govt. A copy of the letter may perhaps be sent to the Municipal Comm, Bangalore city for consideration along with other objections

Submitted for orders

Rowr 5/6

9 Perhaps may be worked on at

Ur 7/6/37

6/6 Rowr 10 for personal 2nd members)

MK 9/6 Ur 9/6

11 Rec'd 11/6/37 MK 11/6 Ur 11/6/37

12 Draft letter to the Municipal Comm, Bangalore city as submitted for approval

Rowr 12/6

13 Done Ur 13/6/37

NOTE—Contn Sheet

WD 0417—GPB—80 000—8 9 36

Levy of profession tax in the Bangalore city Municipality

Mc File No 105 — 5440 / 2167 — of 1936 — General and Revenue Secretariat

Serial No 12

To The Municipal Commissioner, Bangalore city

No L 8934 dated 22-6-37

Fds copy of letter from the Secy of the Law Association protesting against the proposed levy of profession tax in the Mpltys

Petition dated 27-10-37 from Mr S M K Rao, Bangalore city praying that profession tax may not be levied on persons whose income is below Rs 200 p m

14 This is only a copy of the petition addressed to the President, Bangalore city Municipal council and does not require any action to be taken in this office

15 The Municipal Commissioner has been reminded to submit the proposals without delay

Rptr for 30/10

Fds for the Hd Assts of the M Commissioner may be

Asstd

Fds F

From

The Municipal Commr Bangalore

no G 3188/34-35 — 24-12-1937

Submits the draft rule Bye laws for the levy of a tax on professions, Trades callings and on offices Appointments etc in Bangalore city

Levy of Profession tax in Municipalities

General and Revenue Secretariat | File No 105 of 1936-37 | [App F III—2

Serial No

17 The Municipal Council proposes to levy a tax on arts, professions trades & callings and on fees & appointments, as laid down in Sec 64 (b)(xi) of the Mysore City Municipalities Act-1933. The rates of levy as proposed are within the maxima prescribed in schedule V of the Act.

18 The necessary notice as required under the Statute has been issued and objections called for the draft rules & bye-laws have been published under sec 49(a) and 51 (2) of the Act respectively

19 Four objections petitions have been received and it is stated that the objections have been considered The objections are all of a general nature - mainly relating to the levy itself, as being a burden on the tax payers. This plea cannot be accepted as the Municipal Council have in hand several schemes of improvement for providing amenities to the citizens and the Municipal Council have to pay interest on the

NOTE—Contn Sheet

MD-0281—GPB—30,000—13-3

Levy of profession tax in Bhuvaneshwar

Rl File No 183 of 1936-37 General and Revenue Secretariat

debenture loans of ~~four~~ twenty lakhs raised by them stands also for its repayment

2) In regard to the rule bye laws, the following observations are made

a) Rule 2 — It has to be made clear in the rule that the tax has to be paid by any one who is a resident of the city. This is specially necessary as the rule applies to persons also the rule as it now stands makes no mention of persons

b) Rule 3 — It has to be recast so as to make it clear that the tax would be recovered in two equal instalments payable in advance before the 30th June & 30th January of every year. The authority to whom it should be paid (mode of payment) has to be specified — whether it should be paid to the bill collectors or to the Rl Treasury

c) Rule 7 — Sections 6 & 135 of the Bhuvaneshwar city rules Act have no bearing on this point. The exact sections which should be mentioned in this rule have to be ascertained from the Rl Govt

It should be definitely stated whether the list is to be revised yearly or half-yearly so that it may be applicable in cases alike. Just left to the

Section 64 deals with the maximum limit of taxes and section 85 with the power of Govt to withhold or suspend levy of objectionable taxes

Levy of Profession Tax on Women

Serial No

arbitrary will of the Municipal Committee

(d) Rule 8 — The rules must be definite. In order that it may have the force of law, and it should be definite, unambiguous & clear. In case a person aggrieved wants to appeal against the tax levied, he should know definitely by looking at the rules. This rule has to be made more elaborate and clear

This seems to be necessary

(e) Rule 9 — This conflicts with rule 4 and has to be modified as a person if he has not exercised a trade etc for sixty days within a half year would be exempt from payment of the tax altogether. It is not clear why he is entitled to a refund of not less than half the assessment

(f) Rule 10 — Rule 8 is evidently meant and has to be substituted for rule 9 as next mentioned therein

Seems evidently to a mistake and rule 9 must be substituted for rule 8

21 Bye-laws

(a) Bye-law 3 This appears to be ultra vires in its nature. It casts a duty on every person

NOTE—Contn Sheet

Levy of professions etc in Bhuleef

3 97

M/C File No 105 of 1936/37 General and Revenue Secretariat

to intimate to the Offg that he has accepted the particular post for example even of a Sweeper — under pain of penalty Now the business of the Offg to find out persons who are liable to the Tax and to demand it from them In this rule, whether a person is liable to the tax or not he should furnish a return A man who is not liable to the tax need not furnish any such return Hence by law has therefore to go

2) Bylaw 4 — This bylaw is not also necessary Now as well as Rule 3 appear To be in the nature of asking persons to take out licence for altering a licence or imposing any

3) The last section may be repealed to sanction the Rule Bylaw before approval

The bylaw 4 is to be omitted 2/3/14

for 2/31/14-

30/12/37 Levy (1937)

4) Law Such may consider or may decide ascertain circumstances in which the Commissioner may exempt Bylaws in any case such may exempt from payment

17/1/38

1367/38 Please send back in above case

3098

General and Revenue Secretariat — File No 107 of 1936 37 [App F III—2

465

Serial No

(6) Under Sec 41 of the Bhore Govt Laws 1897, it is seen that the C & M Station Commissn may levy a tax on persons practising any profession or art or carrying on any trade or calling within station. It is not known whether the taxes being actually levied & collected and what the bylaws or rules in the subject are

7) A draft to the Residency calling for the info is sent for appl

from 21/1/1935

28) Secs 6 Bom Local Govt Sec 2 2211/-

To the secretary to the Resident pol 810

dr 24-1-36

Enquiries of the C & M station commission have been levying a tax on persons practising any profession or art or carrying on any trade or calling in the station

29) Sorted The file may now be sent to the Law Section

Rs 25/- from Mr Levy Law N C) 2 25/1/-

230

Law AKR

30) For favour of putting up

NOTE—Contn Sheet

261

WD 028 [redacted] PB—30,000—13-4 3

Levy of Profession Tax in Bangalore city

V4095

File No	of 193	General and Revenue Secretariat 565 715

The reply, if any, received from the Residency

BKR 31/1/38

Asst Secy
L S G for
W C

31) The reply has not yet been received

for 29/1/38 Mr Divy Law Officer
2 31/1/-

32) The file may kindly be sent back with the reply from the Residency, after the reply is received

BKR 5/2/38

Asst Secy
L S G for
W C

From the Secretary to the Resident No D 1902 dt 24-2-38 furnishes the information called for

33) This may kindly be sent to the Law section now. Refer paras 30 & 32 Supra

for 26/2 for Mr Divy Law Officer
2 1/3/

BKR 13

34 Before proceeding to the scrutiny of the rules and the Law, I would like to make some general observations

Serial No

35) The tax is sought to be imposed under Section 64 (b) (xi), under which the tax may be levied on arts, professions, trades and callings, and on offices and appointments In the schedule appended to the proposed rules, persons in receipt of pensions are also made liable to pay the tax I am afraid that Section 64 (b) (xi) may not apply, and cannot reasonably be extended, to a pensioner, as he neither follows any profession trade or calling, nor holds any office or appointment The next point is that the tax is sought to be levied even from those whose income is Rs 30/— a month Some of the objection petitions urge that income of less than Rs 200/— a month should not be subjected to this tax I would however suggest that the tax may perhaps be levied from persons whose monthly income amounts to Rs 100/— or more, as the levy of tax from persons getting a smaller income would work as a great hardship If this view should commend itself, clauses VIII and IX in the schedule have to be deleted

36) I agree
18 3 38

37) On going through Schedule V to the City Municipalities Act I find that pension is included as an item on which tax is leviable under Sec 64 (xi)
POWR 31 3 38

38) The Govt is the best judge on the matter

NOTE—Contn Sheet

WD 0284—GPB—30 000—1 8 37

3) Coming to the proposed rules and bye-laws, I would make a few suggestions

i) In these rules and bye laws the word 'Act' may be substituted for the word 'Regulation' ✓

ii) Rule 3 may perhaps run as follows - The tax shall be payable in advance in two equal half-yearly instalments in July 1933"

iii) Rule 5 - It does not seem to be proper or fair to make every member of a firm, company or association liable severally for the tax due from the Firm, Company or Association

iv) Rule 7 The reference to Section 64 and 83 does not seem to be correct - The 2nd Sentence in the rule is perhaps unnecessary

I agree. The second sentence is wrongly worded and - Yes. K

v) Rule 8 also seems unnecessary

I suggest this be worded and - Yes. S

vi) Rule 9 seems to be inconsistent with Rule 4 When a person ceases to be liable to assessment, then the whole tax paid by him in advance has to be refunded, and I do not understand

This rule was there. There he may have paid the half yearly tax, he will not be

Serial No

entitled to refund unless, as he may communicate from time to time for a portion of the half year - especially as he may be liable to appeal against the notice of assessment

Corrected

Has been corrected to make it intelligible

Municipality may stand

why only an indefinite sum, being not less than half the assessment should be refunded. The last portion of the rule also seems to be somewhat unintelligible

VII) Rule 10 — The reference to rule 8, seems to be a mistake for rule 9

VIII) Bye law 2 (b) :- The sentence is incomplete and hence the bye-law is unintelligible.

IX) Bye-law 3 - This bye-law causes much hardship to the rate-payers. I think it is the duty of the Municipality to find out the persons, who in its opinion, are liable to the tax and demand tax from them. Even the Income Tax Act does not impose such a condition

X) Bye law 4 If bye law (3) should be deleted, I would suggest that bye-law 4 might begin as follows Every person, who has been assessed to the tax - - - - - Commissioner"

TOKA
12338

Asst Secy
L Govt
W

(sd) If approved, the above amendments

NOTE—Contn Sheet

WD 0284—GPB—30 000—13 8 7

Levy of Profession tax on Bhuvij

4095

Mel File No 105 of 1936-37 General and Revenue Secretariat

will be Communicated to the Mukhi with the request that the by laws may be modified in the light of the suggestions made - I resubmit for orders - Also the hand round by the Mal Levy Laws for in para 34 of the notes on the above

12/8/38

Levy L ✓ S)

2/11/38

41) The rules and bylaws may happily meet the corrections made as noted in the margin of the Dewan's memo

(Jr member)

18 3 38

for 18/3/38

42) I agree May be submitted to the Dewan

24/3/38

26 3 38

Dewan)

43) Ms

27-3-38

29/3

29/3/38

SECY TO GOVT
18 MAR 1938
6915
DEWAN'S OFFICE
27 MAR 1938
No 6589

Levy of a tax on arts, trades, professions etc in Bangalore city 3098

General and Revenue Secretariat — File No 105 of 1936-37 [App F III—2

Serial No

DEWAN'S OFFICE
3 APR 1938
No 6705

44) This is Commerce matter which disposed of by circulation if approved

3, 3 38

Dewan)

45) 3-4-38

5-4 38

Ch Secy MC) 46) CB Circulate

5 4 38

NOTE—Contn Sheet

WD 0284—GPB—30 000—13 3

File No of 193

General and Revenue Secretariat

For Disposal by Circulation **No C 466**

1937-38

GENERAL AND REVENUE SECRETARIAT

Council Matter

Subject

Levy of a tax by the Bangalore City Municipality on professions, trades and callings and on offices and appointments

47) *Circulated to the Members of Council*

By Order

Chief Secretary to Government.

5th April 1938

48) 10/5/6(a)

First Member of Council 5/2 6/4

Second Member of Council (Seen)

49) For Governor of Fort St. George (Second Member)

MS 6/4

7435 6(a)

Levy of tax on arts, trades, professions, C466 3088 in Bangalore City

General and Revenue Secretariat — File No 105 of 1936-37 — [App F III—2

Serial No

DEWAN'S OFFICE
APR 1938
No. 6953

50) D & N Submd
for
9 4 38

51) Please send up typed copy of the revised draft for approval
9/4/-

52) Typed D & N Submd for approval
for
12 4 38
Levy Act (S)
9/4/-

for
13 4 38
(Member)
13/4

53) D & N Signed by Member is put up
CVG
14/4/38
14/4/38

54) S N put up
Dewan)
MKS
16 4 38

O O DE ... IN IL
13 APR 1938
7690

NOTE—Contn Sheet

WD 0281—GPB—30 000—13 8 3

File No of 193 | General and Revenue Secretariat

Final Note by the Second Member of Council

Subject —

Levy of a tax on arts, professions, trades and callings, etc in Bangalore City

The City Municipal Council, Bangalore, resolved at its meetings held on 17th September 1937 and 20th September 1937, that a tax on professions, trades and callings and on offices and appointments should be levied under Section 64(b)(xi) of the City Municipalities Act, 1933 They have also framed a set of draft rules and byelaws under Section 49(h) of the Act in order to give effect to the said resolutions

T. D

In forwarding for the sanction of Government the above resolutions of the Municipal Council, the Municipal Commissioner, Bangalore City, states that the prescribed formalities under Section 65 of the Act have been observed and some objection petitions received were also considered by the Council Having regard to the fact that the Municipal Council has on hand several schemes of improvement and has to provide funds for the repayment of the loan of Rs 20 lakhs which it has recently raised, I am of opinion that the proposals of the Municipal Council may be approved The objections received from the public are of a general nature and cannot be regarded as valid The levy of the tax (the rates of which are within the maxima prescribed in schedule V of the Act) may therefore be approved

The Rules and Bye-laws have been examined by the Law Department and are slightly modified as appended hereto

The Dewan and the First Member of Council have agreed to the proposal

I solicit His Highness' gracious sanction to the levy of the tax

N Madhava Rao

MEMBER OF COUNCIL

Bangalore,
14th April 1938

Submitted to His Highness

I submit herewith a Final Note by the Second *Member of Council* regarding levy of a tax on arts, professions, trades and callings, etc in Bangalore City,

---

for His Highness gracious approval

Mirza M Ismail

Dewan

16 4-38

Record of Cases submitted for the Orders of
His Highness the Maharaja

Subject

Levy of a tax on arts, professions, trades and callings, etc , in Bangalore City

Chief Sec
MD
22-4-38 No 606

ITM
2/4

Order

~~KRW~~
19/4/38

C 466

[illegible] General and Revenue Secretariat

SUBJECT —

Levy of a tax on arts professions Trades and callings etc in Bangalore City

---

(*)

31 All g t f d t l f l t rn d w th H Hgh es d m y th b f t t d t t tl t y be o d ly l t l t th M mb rs of C ul f p l ft th e of rd rs

33 Th Se ta es c c ed h ld s th t l n th es f red to b d t o c d th t th f les re ret rned mm d t ly ft t th Ch f S t y f l tu t th M mb rs

34 I ll th th f les w ll f rst be l ted to tl M mb of Co l t H lq t d tl t t th Se t t d f th f d rs

Circulated to Members of Council for perusal of His Highness orders before/after issue of orders (*Vide* Rules 31 33 and 34 of the Subsidiary Rules for the conduct of business of Council in the Manual of Council Rules and Procedure)

Chief Secretary to Government

Through the Secretary to Government L S R Department

25/4

FIRST MEMBER OF COUNCIL

7468 25/4

26/4

SECOND MEMBER OF COUNCIL

7478

25/4/38

Secy to Govt. L S G Dept with com, Circuit 14/4/38

25/4

NOTE—Co tn sheet

WD 1170—GPB—1 000—24-12 36

2/4/-

4095 4095 Professional tax Bldg-ors

General and Revenue Secretariat

File No Rl 105 of 1936 [App F III-2

Serial No

Dft- fo Subd for approval
Sme fnd
28/4
29

Leiry L V S)
For perusal before Sme
2/29/4/-

29 4 38
2
29/4/

11 Member)

RLL
30/4/38

Sme
30/4
2
30/4/-

GOVT OF MY ...

OFFI ... S CEND ME DEPT ...
29 APR 1938
8191

Go
We Rl Concur Theo the Pr Bldg ors Mly
We Comptroller approve
9189-90 & 7-5-1935
Sanctions the levy of the professional tax on Bldg ors Mly with effect from 1938-39

Rep
Dft
995
Printed copy
Rebt - 10 1915

B3

NOTE—Contn. Sheet.

File No of 193

General and Revenue Secretariat

Serial No

No A1-1563/36-7
Enc one

City unicipal office,
Bangalore, dated 8th January 1937

From

Seshadri, Esq , A ,
Municipal Commissioner, Bangalore City

To

B I Kesavaiengar, Esq , B A ,
Chief Secretary to the Government of
His Highness the Maharaja of Mysore,
Bangalore

Re levy of Professional tax by the Bangalore City unicipality

Sir,

Adverting to Govt order No L 4400-404 M1 105-36-2 dated 15th December 1936 sanctioning the proposal of this unicipality to raise a debenture loan of Rs 20 lakhs, I have the honor to invite reference to the penultimate paragraph of my letter No A1-27-360 dated 13th August 1936 submitting -- proposals on this subject The service of the loan proposed to be raised would require a sum of Rs 1,41,000 per annum A portion of this expenditure is proposed to e met by levying a tax on Arts, Trades, Professions and Callings, offices and appointments

The by-laws for the levy of this tax are being framed and will be submitted to Government in due course In the meantime, sanction of Government may kindly be obtained for the levy of the tax

A copy of the resolution of the Council passed at its meeting held on 10th June 1936 on the subject is herein enclosed

I have the honor to be,
Sir,
Your most obedient servant,

Municipal Commissioner.

ss

Proceedings of the special general meeting of the City Municipal Council, Bangalore held on Wednesday the 10th June 1936 at 4 p.m. in the council chamber of the City Municipal Offices, Bangalore.

Present -

Rao Bahadur
B. Garudachar, Esq.,
Hon. President.

Councillors -

Messrs	1. Venkat Swami	Messrs	10 Vedanayagam Rao
	Muniswamappa		11. Basavaraja Rao
	3 Lakshmiengar		12. Raghavachar
	4. Abdul Khayari		13. Chinsami
	5 Sankaramurasetti		14. Abdurrahman
	6 V Rajaram		15. Azizuddinmekri
	7. Venkat Ramanappa		16. J Isaac
	8. Munisamappa		
	9. Gangamma		

Absent - Messrs.

Messrs.	1. C. Honnappa	8	Subramanya
	2. V. Srinivasamurthy	9	Venkat Ranganayakar
	3 Ramakrishnasetti	10	Subramanyachetti
	4. Venkat Ramappa	11.	Nazarullasheriff
	5. Razvi	12.	Srinivasamurthy
	6. Narasinga Rao	13.	Nellappa
	7. Garudachar.		

The following is the gist of the observations made by the Municipal Councillors on the budget for 36-37 -

x x

Resolved that with a view to augment the income of the Municipality a profession tax as suggested by the Commissioner be levied, particularly since it affects only the richer classes and will enable the Municipality to provide amenities to the poorer classes of ratepayers

Sd/ B. Garudachar
Hon. President

Copy

M Sarkadas

Municipal Commissioner

9/11/37

ss

Appendix F G—1]

SUBJECT

Diary No of letter replied to

General and Revenue Secretariat

( )

the *193*

Date of issue 28 / 37

Signed by Mr Beaufresnadière

List of enclosures

Copied by

Examined by

Section Mc

File No 105-36

Serial No 4

No L 5372

To

The Municipal Commissioner,
Bangalore city
(through the President)

Sir,

With reference to your letter No A1-1563/36-37 dated 8-1-37 requesting sanction to the resolution of the Municipal Council for the levy of a tax on arts, trades, professions and callings, offices and appointments pending the framing of bylaws in the matter, I am directed to invite your attention to Section 64 of the Mysore City Municipal Regulations which contemplates Govt sanction to the levy

a tax only after the procedure
prescribed in Section 65 of the
Regulations is satisfied and
to request that the proposal
for the widening of
may be resubmitted after
prescribed
observing the formalities.

I have etc

21/1/37

for Chief Secy to Govt

Rmm

C-2088/36-37

City Municipal Office,
Bangalore, dated the 19th March 1937

4372
REV 23
MAR

From

Seshadri, Esq., B.A.,
Municipal Commissioner,
Bangalore City.

To

The Hon'ble Rosavaiyengar, Esq., B.A.,
Chief Secretary to the Government of Mysore,
Bangalore

CHIEF SECRETARY
25 MAR 1937
GOVT OF MYSORE

Sir,

25/3/37

With reference to your Reminder No L 6702 dated 18-3-1937 regarding the levy of profession tax in the City, I have the honor to state that the subject is before the Bye-law Committee

I have the honor to be,
Sir,
Your most obedient servant

Municipal Commissioner.

MRN

Submitted for perusal
Rem 27/3 for
31/3/37

4931

A 15-63

City unicipal office,
Bangalore, dated 1st M ay 1937.

From

M Seshadri, Esq , B A ,
Lunicipal Commissioner, Bangalore City

4 MAY 1937
SECRETARIAT BRANCH

CHIEF SECRETARY 19 37 GOVT OF MYSORE

To

B T Kesavaienger, Esq , B A ,
Chief Secretary to the Government of Mysore,
Bangalore

3/5/37

Sir,

With reference to your letter No L 5372 dated the 28th January 1937 and reminder No L 7781 dated the 27th ultimo , I have the honor to state that the subject is pending before the By-law Committee and that the Chairman of the said Committee has been requested to expedite the examination of the rules

I have the honor to be,
Sir,
Your most obedient servant,

M Seshadri
Municipal Commissioner.
1/5/37

ss

THE LAW ASSOCIATION

DISTRICT OFFICE BUILDINGS

Bangalore 2-6-1937

5440
L

To

The Chief Secretary
to the Govt of H H the Maharaja of Mysore

rul 105-36-11

CHIEF SECRETARY 4 JUN 1937 GOVT OF MYSORE

Sir,

I have the honour to forword to you the following resolution unanimously passed at the General Meeting of the Law Association, Bangalore, held on 25-5-37, as directed thereby:-

5 JUNE 1937 C.S. & G.A. DEPT

"This meeting of the members of the Law Association, Bangalore, is strongly opposed to the proposed levy of Profession Tax on Legal Practitioners in Bangalore by the Bangalore City Municipality and is of opinion that the prevailing acutely depressed economic conditions do not justify the levy of such a tax at present "

I am, Sir,

Yours very truly,

C L Gowda

Hony Secretary

Appendix F G—1]

SUBJECT

Section ML
File No 105-36
Serial No 12

Diary No of letter replied to

No 18984

To

The Municipal Commr, Bangalore
(through the President)

General and Revenue Secretariat

( )

the *193*

Sir, I am directed to forward herewith a copy of letter dated 2-6-37 received from the Secy of the Law Association, Bangalore act forwarding the resolution of the Association protesting against the proposed levy of the profession tax on the Bangalore city Municipality, for consideration along with any other objections if any that may have been received to the proposed levy

Date of issue 22/6/37

Signed by

I have etc
Wright
for Chief Secy

List of enclosures

Copied by

Examined by

WD 0521—GPB—30 0 0—12 3 37

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

No L 8934/L *Dated Bangalore* 17th 22 June 1937

From HH 105-36-12

The Chief Secretary to the Government of His Highness the Maharaja of Mysore

To

The Municipal Commissioner,
Bangalore City (Through the President)

Sir

I am directed to forward herewith a copy of letter dated 2nd June 1937 received from the Secretary of the Law Association, Bangalore, forwarding the resolution of the Association, protesting against the proposed levy of the profession tax in the Bangalore City Municipality, for consideration along with other objections, if any, that may have been received to the proposed levy

I have the honor to be,
Sir,
Your most obedient servant,

(Jan Draft)

for Chief Secretary to Government

Rmr

S R 2/Enc 1

216)
2

The President,
Bangalore City Municipality,
Bangalore City.

S i r,

Re: Professional Tax proposed to be levied by the Council on people drawing a salary of Rs 30/- and above per month.

*****

With reference to the above subject calling for objections from the public, I, for one beg to state that this is a tax novel in itself in this State where most of its subjects are so poor that they cannot live even hand to mouth. By the imposition of such a tax the two classes of people will be most hard hit. They are the lower and the upper middle class, the latter of whom will feel the hit harder I am at a loss to know on what standard, it was decided that men drawing salaries of Rs.30/- and above per month be imposed such a tax.

By doing this the Municipal Council and the City fathers who are responsible for their respective mohallas, will be doing a very great disservice to the public. This responsibility they may overlook here, but they are answerable before God.

The upper middle class man has a false status without maintaining which there is no chance for him to get on. Any one who is drawing a salary of Rs.200/- and below should be exempted from such a tax, which is unjust and illegal. By imposing such a tax on him and on people of lower salaries than him, the Municipality will be depriving him and his tiny children of the megre necessities they are having at the hands of their parents and the school going children of their education Now alone, our younger generation, on whom the future of the country depends, are ill-

and

and ill educated. If a boy should have a bright career, he should have a strong body and to have it he should have good and substantial food. It is only strong and sturdy young men that come out successful in their educational career and be of use to the country. If the parents of such boys are taxed this way and that way, how can they expect good and sufficient food and education Now alone there is illetracy among the public to a very great extent, if I can say so more than 90% in the State. To wipe this out, people of all castes and creeds should give education to their children It is the bounden duty of every parent to educate his children to the best of his means. If such megre means is taxed like this, how can he educate his children and how can illetracy be wiped out, as it is most of the people are not in a position to give even middle school education to their dependents. Some eminent men have said that the average income of a man in India is 5 annas a month and much more less it is in Mysore.

Further more, middle class men will have their other financial commitments to meet the family necessities, such as marriages etc., which are inevitable one and I do not know how many such people can boast of having two meals in the day in these days

As already stated above, any small tax levied on such people, will take away a part of their sustinence, while that imposed on people of salaries of more than Rs.200/- a month, will take away a portion of their luxury, if not their savings. Such tax should not be imposed on people of salaries of Rs.200/- and below a month

In thesecircumstances, it behoves the President and his Councillors to reconsider the question of imposing

the

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the Professional Tax and to fix the limit of income to be taxed at above Rs.200/- per month. By doing this, the body will be doing a very great service to humanity and I am sure that the blessings of the public will go a long way to give them long life, so that they may be of greater service to the public than at present.

I beg to remain

Sir,

Your most obedient servant,

Bangalore City,
27 October 1937.

(Sd) S Mark Rows
Asst Secretary Bangalore
Cooperative Bank Ltd
Bangalore
Hd Staff

Copy of the above is sent herewith submitted to the Secretary, Local Self Government Department for favour of generous & sympathetic Consideration

27/10/37

Mr. RW

OFFICE OF THE
SECOND MEMBER OF COUNCIL
27 OCT 1937
No. 2m/147

The President,
Bangalore City Municipality,
Bangalore City.

Sir,

Re: Professional Tax proposed to be levied by the Council on people drawing a salary of Rs.30/- and above per month.

*****

With reference to the above subject calling for objections from the public, I, for one beg to state that this is a tax novel in itself in this State where most of its subjects are so poor that they cannot live even hand to mouth. By the imposition of such a tax the two classes of people will be most hard hit. They are the lower and the upper middle class, the latter of whom will feel the hit harder. I am at a loss to know on what standard, it was decided that men drawing salaries of Rs.30/- and above per month be imposed such a tax.

By doing this the Municipal Council and the City fathers who are responsible for their respective mohallas, will be doing a very great disservice to the public. This responsibility they may overlook here, but they are -- answerable before God.

The upper middle class man has a false status without maintaining which there is no chance for him to get on. Any one who is drawing a salary of Rs.200/- and below should be exempted from such a tax, which is unjust and illegal. By imposing such a tax on him and on people of lower salaries than him, the Municipality will be depriving him and his tiny children of the mere necessities they are having at the hands of their parents and the school going children of their education. Now alone, our young generation, on whom the future of the country depends, are ill-f

and ill educated. If a boy should have a bright career, he should have a strong body and to have it he should have good and substantial food. It is only strong and sturdy young men that come out successful in their educational career and be of use to the country. If the parents of such boys are taxed this way and that way, how can they expect good and sufficient food and education Now alone there is illetracy among the public to a very great extent, if I can say so more than 90% in the State. To wipe this out, people of all castes and creeds should give education to their children. It is the bounden duty of every parent to educate his children to the best of his means. If such megre means is taxed like this, how can he educate his children and how c n illetracy be wiped out, as it is most of the people are not in a position to give even middle school education to their dependents Some eminent men have said that the average incore of a man in India is 5 annas a month and much more less it is in Mysore.

Further more, middle class men will have their other financial commitments to meet the family necessities, such as marriages etc., which are inevitable one and I do not know how many such people can boast of having two meals in the day in these days.

As already stated above, any s all tax levied on such people, will take away a part of their sustinence, while that imposed on people of salaries of more than ₹.200/- a month, will take away a portion of their luxury, if not their savings. Such tax should not be imposed on people of salaries of ₹.200/- and below a month.

In thesecircumstances, it behoves the President and his Councillors to reconsider the question of imposing the

the professional tax and to fix the limit of income to be taxed at above .2[illegible] /- per month. By doing this, the body will be doing a very great service to humanity and I am sure that the blessings of the public will go a long way to live them for life, so that they may be of greater service to the public than at present.

I beg to remain

Sir,

Your most obedient servant,

(Sd.) [illegible]

Asst Secretary, Bangalore City Co-operative Bank Ltd.

Bangalore

and the Staff

Bangalore city.
27 October 1927.

Copy of the above is submitted to the Hon'ble Member of Council for favour of kind and sympathetic consideration.

27/10/1927

For [illegible]

699

OFFICE OF THE DEWAN OF MYSORE

Dated 30 10 1937

3 NOV 1937

The accompanying petition addressed to the Dewan is forwarded with compliments to the Secretary to Government L S G Department, for favour of disposal

By Order

for Private Secretary to the Dewan

OFFICE OF THE DEWAN
CITY ORE
30.10.37
699.

The President,
Bangalore City Municipality,
Bangalore City

Sir,

Re Professional Tax proposed to be levied by the Council on people drawing a salary of Rs 30/- and above per month

*****

With reference to the above subject calling for objections from the public, I, for one beg to state that this is a tax novel in itself in this State where most of its subjects are so poor that they cannot live even hand to mouth By the imposition of such a tax the two classes of people will be most hard hit They are the lower and the upper middle class, the latter of whom will feel the hit harder I am at a loss to know on what standard, it was decided that men drawing salaries of Rs 30/- and above per month be imposed such a tax

By doing this the Municipal Council and the City fathers who are responsible for their respective mohallas, will be doing a very great disservice to the public This responsibility they may overlook here, but they are answerable before God

The upper middle class man has a false status without maintaining which there is no chance for him to get on Any one who is drawing a salary of Rs 200/- and below should be exempted from such a tax, which is unjust and illegal By imposing such a tax on him and on people of lower salaries than him, the Municipality will be depriving him and his tiny children of the megre necessities they are having at the hands of their parents and the school going children of their education Now alone, our younger generation, on whom the future of the country depends, are ill-fed

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Further more, middle class men will have their other financial commitments to meet the family necessities, such as marriages etc , which are inevitable one and I do not know how many such people can boast of having two meals in the day in these days

As already stated above, any small tax levied on such people, will take away a part of their sustinence, while that imposed on people of salaries of more than Rs 200/- a month, will take away a portion of their luxury, if not their savings Such tax should not be imposed on people of salaries of Rs 200/- and below a month

In thesecircumstances, it behoves the President and his Councillors to reconsider the question of imposing

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the Professional Tax and to fix the limit of income to be taxed at above Rs 200/- per month By doing this, the body will be doing a very great service to humanity and I am sure that the blessings of the public will go a long way to give them long life, so that they may be of greater service to the public than at present

I beg to remain
Sir,
Your most obedient servant,

(sd) J McRae
Asst Secretary Bangalore Co-operative Bank Ltd
& Hy Stubbs Bangalore

Bangalore City,
27 October 1937

Copy of the above is hereby submitted to the Dewan of Mysore, for favour of kind orders and sympathetic Consideration
Mrow
27/X/1937

3098

BANGALORE CITY MUNICIPALITY

MUNICIPAL OFFICES

Bangalore, 24-12-1937

No C-3188/34-35

From S Narayana Rao, Esqr, M A, (Hons.).
MUNICIPAL COMMISSIONER
Bangalore City

27 DEC 1937

To P H Krishna Rao, Esqr, M A,
Secretary to the Government of
His Highness the Maharaja of Mysore
L S G Department, Bangalore

Sir

In inviting your kind reference to this office letter No A1-1563/36-37 dated 8-1-1937 regarding the levy of a tax on professions, Trades and Callings and on Offices and Appointments, I have the honour to state that the necessary rules relating to the subject were framed by the Municipal Bye-law Committee and they were placed before the Council at their meeting held on 17-9-1937 and they were partly discussed then and they were finally approved on 20-9-1937

The rules were published in the Daily Post on 9-10-37 and Visvakarnataka on 11-10-37 and Alkalam on 28 9 37 calling for objections from the public

In response to the notice calling for objections the following objections were received -

1) Letter No L 8934 dated 22nd June 1937 from the Chief Secretary to Government, forwarding a copy of letter dated 2nd June 1937 received from the Secretary of the Law Association, Bangalore (This was received even earlier than the publication of the rules)

2) Objection petition from Mr C Subba Sastry, No,2, IV Cross Road. Basavanagudy

3) Objection petition dated 26th October 1937 from Mr S Srikanta Rao, No. Sultanpet, Bangalore City, and

4) Objection petition dated 27th October 1937 from the

the Assistant Secretary, Bangalore City Co-operative Bank,Ltd and others

Copies of the objections received are enclosed for favour of information

The Municipal Council at their special meeting held on 21-12-1937 considered all the objections and resolved that the rules already framed be approved

Copies of the resolutions of the Municipal Council meeting dated 17-9-37, 20-9-37 and 21-12-37 together with a copy of the rules and the notice calling for objections are also enclosed for favour of information

I request you to be so good as to obtain the sanction of Government to the rules for immediate levy of the tax

I have the honour to be,
Sir,
Your most obedient servant,

Municipal Commissioner

Forwarded with compliments,

Honorary President

MRN

No.12

Proceedings of the Ordinary adjourned General Meeting of the City Municipal Council, Bangalore, held on Friday the 17th September 1937 at 4 P M in the Council Chamber of the City Municipal Office, Bangalore.

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P r e s e n t.

P. SUBBARAYA CHETTY, Esq.,

Hon. President

Councillors

1. Mr. R Venkatasamy
2. " N.Balakrishnaiya
3. " W H Hanumanthappa
4. " Belur Srinivasiyengar
5 " D.Rameswara Sa
6 " Ramalal Thiwari
7. " K.M.Nanjanna
8 " B.S Shankarappa Setty
9 " I K Purushotham Naidu
10 " D Venkataramanappa
11 " B L.Byanna
12. Mr. C N Narasinga Rao
13. " K.Gubbiah
14. " C M Garudachar
15. " P M Ramasarma
16 " M Krishnaswami Pillai
17. " S K.Venkataranga Iyengar
18. " M R Narasimhaiyengar
19. " B.Abdur Rahmon
20. " M Muniswamy
21. " S M M.Pazvi

x 22. Dr M.Royan
23. Sri R Kalyanamma

A b s e n t.

1. Mr. K T Bashyamiyengar
2. " K.Shamarajaiyengar
3. " S L Monnaji Rao
4. Mr. O G Nasrulla Sheriff
5 " M Abdul Majeed
6. " P.Murugesam Pillai

-----:0:-----

Subject No 59 Rules framed by the Municipal Bye-law Committee under Sec 49(w) for the assessment and levy of a tax on professions, Trades and Callings and on offices and appointments

With the permission of the House, deferred subject No 59 was advanced

Mr C N Narasinga Rao moved that the Bye-laws may be approved in toto

Mr S K Venkatarangaiyengar raised a point of order that Mr C N Narasinga Rao was going into the merits of the levy of the tax

The President ruled that Mr Narasinga Rao was only referring to the Rules

Mr Abdur Rahmon wanted that the consideration of the subject should be deferred as the file was not circulated to him

The President observed that as far as possible files were circulated to all, but some are not used to sign on the covering sheets of the subjects

Mr K Gubbiah seconded the motion of Mr C N Narasinga Rao and said that the council had unanimously approved of the levy of the tax in 1936

Then Mr N Balakrishnaiya said that on the resolution of the Council in 1936, the Bye-law Committee had framed the rules and the rates had been fixed at 80% of the maximum rates prescribed in the schedule to section 64 of the City Municipalities Regulation

Mr S K Venkatarangaiengar proposed as amendment that in the schedule of rates, clauses 1 to 7 be charged at the maximum rates permissible by the Regulation and that the rates for clauses 8 and 9 be reduced to 8 annas per annum

Mr N Balakrishnaiya said that under Rule 12 of the Rules for the conduct of business at Council meetings, the President may split up the amendments in to groups and put them to vote separately

Mr S N M Razvi proposed that the consideration of the subject be deferred pending circulation of copies of rules to all the Councillors

Mr Ramalal Thiwari seconded it

Messrs C N Narasinga Rao, I K Purushotham Naidu, P M Rama Sarma, M Royan, K Gubbaiah and M P Narasinhaiengar opposed the deferring motion

This was put to vote and lost 4 voting for and 11 against it

Messrs S N M Razvi and Ramlal Thiwari demanded poll

The following voted for - Messrs 1 Ramalal Thiwari, 2 S N M Razvi, 3 B Abdur Rahmon, M Krishnaswamy Pillay, 5 D Rameswara Sa

The following voted against - Messrs 1 C N Narasinga Rao, 2 K Gubbaiah, 3 N Balakrishnaiya, 4 Belur Srinivasaiengar, 5 I K Purushotham Naidu, 6 B L Byanna, 7 W H Hanumanthappa, 8 K M Naganna, 9 S K Venkatarangaiengar, 10 C M Garudachar, 11 M R Narasimhaiengar, 12 Dr M Royan, 13 P M Ramasarma

The result of ~~voting~~ polling was 13 against and 5 for the deferring motion

At this stage Mr S N M Razvi walked out of the hall as a mark of protest

The President said that he would split the amendments into two groups

Mr N Balakrishnaiya moved an amendment that instead of class ~~wise~~ 1 to 7, classes 1 to 4 may be taken up as one group and that the maximum leviable under the Regulation be levied This was accepted by the mover

Mr Gubbaiah opposed it

Then it was put to vote and carried 11 voting for and 2 against it

Then the classes 5 to 7 were taken up both inclusive as group No 2

This was put to vote and carried 10 voting for and 1 against it

Mr B L Byanna proposed an amendment that classes 8 to 9 be exempted from payment

The President disallowed this amendment as it was diametrically opposed to the levy of the tax itself

At this stage, Mr S K Venkatarangaiengar withdrew his amendment as regards class 8

Then the question of levy under class 8 of the maximum

permissible under the Regulation was put to vote and carried 10 voting for and 1 against

Then Messrs K M Naganna and S K Venkatarangaiengar moved an amendment that the rate for class 9 be reduced to 8 annas per annum-

This was put to vote and resulted in an equality of votes, 8 voting for and 8 against it

As it was late in the night, the meeting was adjourned

Sd P Subbaramachetty,
Hon President

"COPY"

S Narayanan
Municipal Commissioner 25/2

Proceedings of the special General Meeting of the City Municipal Council, Bangalore held on MONDAY the 20th September 1937 at 4 P M in the Council Chamber of the City Municipal Offices, Bangalore

Present

P Subbarama Chetty, Esq ,
Hon President

Councillors

1 Mr R Venkataswamy,
2 " N Balakrishniaya,
3 " W H Hanumanthappa,
4 " Belur Srinivasaiengar,
5 " D Rameswarasa,
6 " Ramalal Thiwari,
7 " K M Naganna,
8 " B S Shankarappa Setty,
9 " I K Purushotham Naidu,
10 " D Venkataramanappa,
11 " M Munisamy,
12 " C N Narasinga Rao,
13 Mr K Shamarajaiengar,
14 " K Gubbaiah,
15 " C M Garudachar,
16 " P M Ramasarma,
17 " M.Krishnasamy Pillay,
18 " S K Venkatarangaiengar,
19 " M R Narasinhaiengar,
20 " S L Mannaji Rao,
21 " B Abdur Rahmon,
22 Dr M Royan,
23 Mr P Murugesam Pillay

Absent

1 Mr K T Bhashyam Iyengar,
2 " S N M Razvi,
3 " B L Byanna,
4 Mr O S Nasrullah Sheriff,
5 " M Abdul Majeed
6 " Sri R Kalyanamma

Subject - Consideration of the following amendment moved by Messrs S K Venkatarangaiyengar and K M Naganna on the 17th instant and which resulted in a tie

"That in class IX of the schedule appended to the rules under section 64, clause II of the City Municipalities Regulation for the levy of tax on Arts, professions, trades, and callings, the maximum rates shall be only 8 annas per annum"

Mr W H Hanumanthappa raised a point of order that no business other than those that remain undisposed on the Agenda could be taken up at a subsequent meeting and the subject could only be discussed at the next ordinary general meeting

The President said that this was a special meeting and not an adjourned meeting and he requested Mr W H Hanumanthappa to write down his point of order and pass it on and that he would give his ruling

Mr S K Venkatarangaiengar then handed in the following point of order - This meeting being a special meeting is not in order to consider a subject which ~~was~~ that resulted in a tie at an ordinary meeting as the subsequent meeting at which the subject would be discussed refers to another ordinary and ~~xxix~~ not a special meeting

The President said that under section 27 (2) of the Municipal Regulation, he had powers ~~xxxx~~ to call for a special meeting, this being an urgent and important subject The rules framed under this section are more clear Under Rule 21(2) of the Rules for the conduct of business at Council meetings, "if there is an equality of votes and if the presiding authorit refrains from giving his casting vote", the proposition shall be held to be ~~xxix~~ neither passed nor rejected and may be brought forward at any subsequent meeting", and that he ruled that the meeting was in order and he allowed discussion on the subject

Mr S K Venkatarangaiengar stood up to speak on the amendm

Mr C N Narasinga Rao raised a point of order that since Mr S K Venkatarangaiengar had already moved and spoken on the amendment, he could not speak again He had a right to reply which he could do after other members finished speaking on the subject

The President asked Mr S K Venkatarangaiengar to resume his seat and that he would allow him to reply after the other members had spoken on the amendment

Messrs K Shamarajaiengar and ~~M~~ I K Purushotham Naidu spoke opposing the amendment

At this stage, Mr K M Naganna raised the following point of order -

"I raise a point of order that the house is not in order to discuss a subject which has alreadu been discussed and which has been voted upon by the house, the Chair having simply to take the vote of the house on the subject without any discussio

The President ruled that the house was in order

Then Dr M Royan spoke opposing the amendment

Messrs R Venkatasamy, M R Narasimhaiengar, B Abdur Rahmon, W H Hanumanthappa and others spoke supporting the amendment

The amendment was put to vote and carried 13 voting for and 9 against it

Messrs B S Shankarappa Setty and R Venkatasamy demanded a poll

The following voted for - Messrs 1 Ramalal Thiwari, 2 B Abdur Rahmon, 3 M Krishnasami Pillay, 4 P M Ramasarma, 5 W H Hanumanthappa, 6 P Murugesam Pillay, 7 S L Mannaji Rao, 8 S K Venkatarangaienggr, 9 K M Naganna, 10 M R Narasimhaiengar, 11 D Venkataramanappa, 12 B S Shankarappa Setty, 13 R Venkataswamy

The following voted against - Messrs 1 C N Narasinga Rao, 2 K Gubbaih, 3 K Shamarajaiengar, 4 Belur Srinivasaiengar, 5, I K Purushotham Naidu, 6 N Balakrishniah, 7 C M Garudachar, 8 Dr M Royan, 9 M Ramasarma

The result of polling was 13 for and 9 against

The special meeting was then dissolved

Sd P Subbarama Chetty,
Hon President

"C O P Y"

S Narayana Das
Municipal Commissioner 25/2

Copy of letter from Mr S Srekanta Rao, 101, Sultanpet, Bangalore City

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The resolution of the Municipal Council to burden the people with a fresh tax known as "Professional Tax" is mostsurprising and at the same time very alarming The professional tax reminds us of "Zesia" levied by Mohammedan rulers on Hindus in the so-called uncivilised days We have read in history that Zesia was levied only on Hindus Whether it is a fact that such a tax existed, we are not sure But we are certain that such practices whether really existed or not are introduced in history only to be condemned by one and all That being the case we question the action of the Municipal Council for their resolution to burden people with the 'Professional tax' Moreover, it is heart-rending to find that even a poor man fetching Rs 30/- is not free from the mesh of the Municipality

The Councillors are people elected by the citizens They are elected only to safeguard the rights and interests of the people and not to burden the people with new taxes and suck their blood Is the Municipal Council justified in taking up such a proceedure without taking the opinion of the public into consideration, is my question

In the interest of the public and in the interest of the Municipalit the Council would do well to withdraw their resolution When the people are feeling the existing taxes as a burden, Municipality is not justified in aqueezing the blood and wounding their feeling by enforcing fresh taxes on people

If these are the fruits of the so-called modern civilisation, we would prefer the by-gone days to the present civilisation

Finally I abhor any tax of the kind 'professional tax' and wish the Councillors try their best to help the people and not harm them

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"C o p y "

S Narayana Rao

Municipal Commissioner 25/1

SRB

BANGALORE CITY MUNICIPALITY

Dated 24th September 1937

Notice is hereby given to the Inhabitants of the Municipality of Bangalore City that the Municipal Council desire to promulgate under Section 49 (h) of the Mysore City Municipalities Regulation, the rules appended, for the assessment and levy of a tax on Professions, Trades and Callings and on Offices and appointments

Any inhabitant of the Municipality objecting to the proposed tax, may, within one month from the date of this notice, send his objections in writing, to the undersigned

Sd M SESHADRI
Municipal Commissioner

(Here enter the rules and by-laws)

C1-3188/34-35

City Municipal Offices
Bangalore dated 24th Septr 193

M e m o

Copy to the Editor, (1) The Daily Post,
(2) Visvakarnataka,
(3) Al-kalam,

For publishing the same in one issue of his paper Two voucher copies of the paper may be supplied

Sd M SESHADRI
Municipal Commissioner

" C o p y "

S Narayana Rao
Municipal Commissioner 25/12

SRB

education of his children or provision against old age, sickness, premature death of the earning member and such other contingencies

This is the state of affairs of an average lower middle class man and this and this only you have to take into consideration while deciding to inflict an additional tax, Profession tax or whatever it may be

The lower middle class man in the City is now sufficiently oppressed by the heavy cost of living and I pray you, Sir, not to add to that weight furthermore

If the Municipality do not find means of balancing its budget without this tax I would request the Municipality to put a stop to expensive schemes, such as forming circles, parks etc , Our City must be beautiful, no doubt But what is the use of that beauty if the Municipality cannot provide funds for is necessary expenditure, sanitary system of drainage, looking after the health of the residents, offering opportunities for houseless poor residents to possess their own houses, education of children are necessary items of expenditure for any Municipality After all the Municipality is meant nor so much for presenting a beautiful City to a luxurious sojourner's eyes as for making the living of the residents comfortable

If, However, the Municipality finds it quite essential to levy a Professional tax, I appeal to you to tax only those that have an average monthly income of Rs 100/- and above

By-law No 3 is specially onjectionable If it is not possible for all people to communicate to the Municipal Commissioner that they have taken up service carrying so much pay or has started such and such a business yielding so much revenue etc It is for the authorities to find out I do not think that even the income-tax Regulation contains such a binding clause

I request that this letter of mine be placed before the Municipal Council for its consideration

---

Copy "

S Ramaswami

Municipal Commissioner 25/12

SRB

Copy of letter dated 24th October 1937 from Mr C Subba Sastry No 2, IV Cross Road, Basavangudi

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I saw an advertisement to the effect that the Municipality is going to levy what ix x it calls a " Profession Tax "

The advertisement published on 11th October 1937 in the local papers and the people objecting to the proposed tax are required to se the objections before one month from the date of the notice, viz 24t September 1937 Thus though one monthss notice is legally given, yet the residents have only 13 days' time from the date of publication of the advertisement to the last date of sending the objections

Now coming to the subject matter proper, I object to passing of the rules as published on the following grounds

1) The people in the City are already heavily taxed The house tax is sifficiently heavy and it is also being enhanced furthermore Moreover, even though only the owners of houses pay the house tax, it is indirectly borne by the tenants, wherever the houses or portions of houses are let out In addition to it we are taxed for light, water, vehicle and scavenging service We are forced even for the drinking water one of the very necessities of life We do not know if scienti will one day find out a contrivance to store air and off the Municipal ties opportunities to measure it out to the residents and to tax them that also Anyway we are, as it is very heavily taxed beyond out mea

2) The average monthly expenses in Bangalore of an average fami of 5 souls - parents and 3 children - including costs on account of education, sickness, marriages etc , in the family - of course, if eve member of the family is expected to eat wholesome food, live in sanit and well-ventilated buildings - comes to about or more than Rs 55/- But the earning of an average lower middle class man, working normally Bangalore City is not above Rs 40/- Thus you will kindly see that the average lower middle class man earns less than his requirements But how does he manage his household budget ? It is by continuous borrowing or by over-working himself and making his dependents also to work and earn or by merely foregoing some items such as good milk,

Copy of letter dated 27th October 1937 from the Assistant Secretary Bangalore City Co-operative Bank, Ltd , Bangalore and other members of the Bank, to the Municipal Commissioner, Bangalore City.

With reference to the above subject calling for objections from the public, I, for one beg to state that this is a tax novel in itself in this State where most of its subjects are so poor that they cannot live even hand to mouth. By the imposition of such a tax the two classes of people will be most hard hit They are the lower and the upper middle class, the latter of whom will feel the hit harder I am at a loss to know on what standard, it was decided that men drawing salaries of Rs 30/ and above per month be imposed such a tax

By doing this the Municipal Council and the City Fathers who are responsible for their respective mohallas, will be doing a very great dis-service to the public This responsibility they may overlook here but they are answerable before God

The upper middle class man has a false statics, without maintaining which, there is no chance for him to get on Any one who is drawing a salary of Rs 200/- and below should be exempted from such a tax, which is unjust By imposing such a tax on him and on people of lower salaries than him, the Municipality will be depriving him and his tiny children of the meagre necessities they are having at the hands of their parents and the school going children of their education Now alone, our younger generation, on whom the future of the country depends, are ill-fed and ill educated If a boy should have a bright career, he should have a strong body and to have it he should have good and substantial food It is only strong and sturdy young men that come out successful in their educational career and be of use to the country If the parents of such boys are taxed this way and that way, how can they expect good and sufficient food and education? Now alone there is illiteracy among the public to a very great extent, if I can say so, more than 90% in the State To wipe out this, people of all castes and creeds should give education to their children It is the bounden duty of every parent to educate his children to the best of his means If such meagre means is taxed like this, how can he educate his children and how can illiteracy be wiped out, as it is, most of the people are not ~~in a position to give even~~

in a position to give even middle school education to their dependents Some eminent men have said that the average income of a man in India is 5 annas a month and much more less it is in Mysore

Furthermore, middle class men will have their other financial commitments to meet the family necessities, such as marriages etc which are inevitable one and I do not know how many such people can boast of having two meals in the day in these days

As already stated above, any small tax levied on such people, will take away a part of their sustenance, while that imposed on people of salaries of more than Rs 200/- a month, will take away a portion of t. luxury, if not their savings Such a tax should not be imposed on people of salaries of Rs 200/- and below a month

In these circumstances, it behoves the President and his Councille to reconsider the question of imposing the Professional Tax and to fix the limit of income to be taxed at above Rs 200/- per month By doing this, the body will be doing a very great service to humanity and I am sure that the blessings of the public will go a long way to give them long life, so that they may be of greater service to the public than at present

---

"C o p y "

S Narayana Rao 25/1

Municipal Commissioner

SRB

Copy of letter dated 2nd June 1937 from the Hon Secretary, The Law Association, Bangalore, sent by the Chief Secretary to Government Bangalore, to the Municipal Commissioner, Bangalore City

---

I have the honor to forward to you the following resolution unanimously passed at the General Meeting of the Law Association, Bangalore, held on 25th May 1937, as directed thereby -

" This meeting of the members of the Law Association, Bangalore, is strongly opposed to the proposed levy of Profession Tax on Legal Practitioners in Bangalore by the Bangalore City Municipality and is of opinion that the prevailing acutely depressed economic conditions do not justify the levy of such a tax at present "

" C o p y "

Municipal Commissioner

SRB

Proceedings of the Special General Meeting of the City Municipal Council, Bangalore, held on Tuesday the 21st Dec 1937 at 4 P M , in the Council Chamber of the City Municipal Offices, Bangalore -

---

P r e s e n t

P SUBBARAMA CHETTY, Esq ,

Hon President

C o u n c i l l o r s

1	Mr	R Venkataswamy	11	Mr	K Gubbiah
2	"	N Balakrishniah	12	"	P M Ramasarma
3	"	Belur Srinivas Iyengar	13	"	M Krishnaswamy Pillai
4	"	D Rameswara Sa	14	"	M R Narasimhaiyengar
5	"	Ramalal Thiwari	15	"	S L Monnaji Rao
6	"	S N M Razvi	16	"	O S Nasrulla Sheriff
7	"	B S Shankarappa Setty	17	"	B Abdul Rahmon
8	"	B L Byanna	18	"	P Murugesam Pillai
9	"	M Munisamy	19	Dr	M Royan
10	"	K Shamaraja Iyengar	20	Mr	I K Purushothama Naidu

A b s e n t

1	Mr	W H Hanumanthappa	4	Mr	D Venkataramanappa
2	"	K T Bashyam Iyengar	5	"	C N Narasinga Rao
3	"	K M Naganna	6	"	C L Garudachar

7 Mr S K Venkataranga Iyengar
8 M Abdul Majid
9 Sri R Kalyanamma

Subject -

3 Draft rules relating to the assessment and levy of a tax on Professions, trades and callings and on offices and appointments and the objections received from the public thereon

Resolution - Objections were considered and the rules were passed by a majority

Sd/- P Subbarama Chetty,

Hon President

"C O P Y"

Municipal Commissioner 29/12

3

Appendix F G—1]

SUBJECT

Section

File No

Serial No

Diary No of letter replied to

General and Revenue Secretariat

( )

the *193*

Date of issue 26 / 38

Signed by Mr P H K

List of enclosures

Copied by

Examined by 27/1/38

No Kol 810

To The Secretary to the Hon'ble the Resident in Mysore Bangalore

Sir,

I am directed to request that if there be no objection, information may be kindly furnished if the C & M Station Commissioners have been levying a tax on persons practising any profession or art or carrying on any trade or calling in the Station under Sec 41 of the Bowen Municipal Law 1897

and if so, to forward for reference a copy of the rules & bylaws regulating the levy of the said tax

J Lavelle

2/22/11.
J Lee Tafoya
from the dept

24th January 1938.

Rel 810

P H Krishna Rau, Esquire, M A ,
Local Self-Government Department

To the secretary to the Hon'ble the Resident in Mysore

I am directed to request that, if there be no objection, information may be kindly obtained and forwarded if the Civil and Military Station Commission have been levying a tax on persons practising any profession or art or carrying on any trade or calling in the Station under Section 41 of the Bangalore Municipal Law 1897 and if so, to forward for reference a copy of the rules or by-laws regulating the levy of the said tax

I have the honor to be,
Sir,
Your most obedient servant,

24 1 38

Secretary to Government,
Local Self-Government Department

P H

All communications should be addressed to the Secretary to the Resident in Mysore Bangalore by designation and not by name

Pol 1440

No D 1505-38
RO 11

4095
715

Pol 105-36- 28 FEB -38

FROM

THE SECRETARY TO THE HON BLE THE RESIDENT IN MYSORE

To

The Secretary to the Government of
His Highness the Maharaja of Mysore,
Local Self-Government Department

Dated Bangalore 24th February 1938

Rules or Bye-laws relating to the levy of
a tax under the Bangalore Municipal
or persons practising professions or arts
in the Cantonment Station, Bangalore

Sir

With reference to your letter No Pol 810/11
105-37, dated the 24th January 1938, I am directed
to forward copies of Municipal Bye-Laws Nos 5 and
6, Chapter II, relating to the levy of a tax on
"Hackney Carriage Owners, Jutkey-keepers and Cowkeepers"
respectively

I have the honour to be,
Sir,
Your most obedient servant,

R Saunders

FOR SECRETARY TO THE RESIDENT

Bye-law No 5 - Chapter II - Assessment and Collection

Tax on "Hawkers"

B M L Section 137 (1) (i)

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1 No person shall carry on trade as a "Hawker" in the Civil and Military Station of Bangalore without first getting his name registered in the office of the Municipal Commission and taking out a license or certificate of registration The term "Hawker" for the purpose of this Bye-law includes all persons who go about from door to door, street to street or town to town selling or offering to sell goods, wares or merchandise

Vide Notification No 8226, dated 20th January 1913, published in Part II of the Gazette of India dated 1st February 1913, page 2,000,

2 Every person wishing to hawk in the Station shall apply to the President in writing, in the form given in schedule A, for a license and tender the fee prescribed below -

Hawkers who are not permanent residents in the Station (Foreign Hawkers)

(1) For dealing in precious stones and jewellery	Rs 10/- per quarter or portion of a quarter of a year
(2) For dealing in Drapery such as piece-goods etc	
(3) Hardware and all articles other than precious stones, jewellery and drapery	Rs 2-8-0 per quarter or portion of a quarter of a year

Notification No 6164/36 dated 31-3-1937

(1) Hawkers who are permanent residents in the Station (Local Hawkers) -

For dealing in any article or articles including articles of food and drink	Rs 1-8-0 per quarter or portion of a quarter of a year

3 On receipt of the application with fee, the President or some person duly authorised by him in that behalf shall give to the person paying, a license or certificate of registration The President or the person authorised by him may, if he deems it necessary in any particular case, refuse to grant the license and refund the fee tendered

4 Every person shall, when engaged as a Hawker have with him the license granted and produce the same when required by any Police Officer on duty or any officer or servant employed by the Municipal Commission

5 The license shall not be transferable and no refund shall be granted on licenses which are partly or wholly unused or lost In the case of license actually lost, duplicates may, at the discretion of the President or the officer authorised by him, be issued on production of satisfactory evidence by the licensee

6 Any person found hawking any goods in the Station without a license shall, on conviction before a Magistrate, be liable to a fine not exceeding Rs 50/- and to a further fine which may extend to Rs 5/- for every day after such conviction during which the offence continues

I VL

15

363—750—26—3—1934

SCHEDULE A

Civil and Military Station Bangalore

APPLICATION FOR A HAWKER'S LICENSE

Name of applicant and address w th Door No and treet	Perma ent place of resi dence with Door No and Street	Nature of Trade	Rate of Fee	Per od for wh ch l ce e is required	Amount of fee tendered
1	2	3	4	5	6
		Foreign Hawkers	P q t p t f q t f y		
		(1) P t d J w l l	R A P 10—0—0		
		(2) D p y h p g d &	2 8-0 ~~6—0—0~~		
		(3) H d w d ll t l th th n p t J w ll y d D p y	2 8-0 ~~3—0—0~~		
		Local Hawkers All Art le ~~medicine~~ food and drink	1—8—0		

I solemnly declare that the particulars given above are correct

(Station)

(Date)

Signature of Applicant

To

The President Municipal Commission
Civil and Military Station Bangalore

Bye-law No 6 - Chapter II - Assessment and Collection

Tax on Sowcars, Money lenders and Pawnbrokers
B M L Section 137 (1) (i)

1 No person shall exercise the profession of a Sowcar, Money lender or Pawnbroker in the Civil and Military Station of Bangalore, without first getting his name registered in the office of the Municipal Commission and taking out a certificate of registration

(Vide Notification No 8226, dated 20-1-13 published on page 2,000, the Gazette of India, Feb 1st 1913, Part II)

Note - In this Bye-law, the term "Sowcar" or "Money lender" means every person who lends money on or without security

Pawnbrokers include every person who carries on the business of taking goods and chattels in pawn

2 Every person wishing to exercise the profession of a sowcar, money lender or pawnbroker in the Station, shall apply to the President in writing in the form given in Schedule A, for a certificate of registration The President or some officer duly authorised by him in that behalf shall after due inquiry, grant the certificate of registration asked for in the form given in Schedule B, on payment of the undermentioned tax -

		Yearly
Sowcar, Money lender or Pawnbroker in receipt of an estimated or actual income of Rs 1,000/- or less per annum		Rs 12/-
-do-	over Rs 1,000/- up to Rs 3,000/-	" 25/-
-do-	" " 3,000/- up to Rs 5,000/-	" 50/-
-do-	" " 5,000/-	" 100/-

3 The President or the Officer duly authorised by him may, if he deems it necessary in any particular case, refuse to grant the certificate of registration

4 Every person shall when engaged as a sowcar, money lender or pawnbroker have in his place of business the certificate of registration granted and produce the same when required by any Police Officer on duty or any officer or servant employed by the Municipality

5 The certificate of registration shall not be transferable In the case of certificates actually lost, duplicates may, at the discretion of the President or the Officer authorised by him, be issued on production of satisfactory evidence

6 Every registered sowcar, money lender or pawnbroker, who ceases to exercise his profession in the course of the year for which he has paid the tax shall be entitled to a refund of one-fourth of the tax for every complete quarter of the year in which he did not exercise his profession

7 Every registered sowcar, money lender or pawnbroker who paid the tax on an estimated income may, within 3 months after the close of the official year for which he has paid the tax, claim a refund of the excess tax paid on proving to the satisfaction of the Commission that his actual income during the year was less than the estimated income If the claim is admitted and passed, the excess tax paid shall be refunded

8 Every registered sowcar, money lender or pawnbroker whose actual income during the year is found to exceed the estimated income on which the tax was originally levied shall be liable to the payment of any excess tax recoverable

9 Applications for renewals of certificates of registration shall

made within 30 days from the commencement of each official year in the form given in Schedule A

10 Breach of any of these rules shall render the offender liable to a fine not exceeding Rupees fifty and to a further fine which may extend to Rupees five for every day after such conviction during which the breach continues, in addition to the payment of the tax

Schedule A

Municipal Office Civil and Military Station, Bangalore

Appl cation for a Certificate of Reg stration to exercise the profe sion of a Sowcar Money lender or Pawnbroker

Name and address of applicant with Door No and Street	Place of Bus ness Door No and Street	Nature of Pro fession whether Sowcar Money lender or Pawnbroker	Official year for which certificate of Registrat on s requ red	Es imated income for the official year for which certificate of Reg stration s required	Actual income of the preceding year

I solemnly declare that the particulars given above are correct

Stat on Dated

Signature of applicant

To

The Pres dent Municipal Commission
Civil and Military Station Bangalore

Schedule B

Office of the Municipal Commission, Civil and Military Station, Bangalore, dated

Certificate of Registration granted under Bye-law No 6, Chapter II, for the official year 19 19

Number of certificate
Name (in full)
Profession
Place of business
Amount of tax paid
Date of payment

G R S App F VI—G 2]

SUBJECT

11 Copies

Diary No of letter replied to

Section Mn-

File No 105-36

Serial No 27

General and Revenue Secretariat

( )

the *193*

Proceedings of the Government of His Highness the Maharaja of Mysore

Date of issue 7 5 1935

Signed by

Read—Correspondence ending with letter No C-3188/34-35 & 24/12/35 from the Municipal Commissioner Bangalore city-municipality Submitting proposals for the levy of a tax on professions Trades and callings and on offices and appointments, in the Bangalore city-Mg

Order thereon—No

Order 29189-90

~~With a view to augmenting the income of the municipality for the purpose to enable them to defray expenditure~~ amendments to the ~~Bangalore~~ rate payers, the Bangalore city-Mc Comm

May this be—

(i) printed ?

(ii) treated as a stand ng order ?

(iii) published in the Gazette English Part ?

(v) translated ?

(v) placed at the disposal of the press ?

(vi) published in the Gazette Kannada Part ?

resolved at its meetings held on 12 9 37 and 20 9 37 that a tax on professions, arts, trades and callings and on offices and appointments should be levied under Section 64(b) (xi) of the City Municipalities Act, 1933 and they have also framed a set of draft rules and bye laws under Section 49(h) of the Act in order to give effect to the said resolutions

In forwarding for sanction of Govt the above resolutions of the municipal Council, the Mc Comm Bangalore City states that the prescribed formalities under Section 65 of the Act have been observed and that no objections petitions received from the public were duly considered by the Council

Having regard to the fact that the municipal Council has on hand several schemes of improvement and has to provide funds for the repayment of the loan of Rs 20 lakhs, which it

List of Enclosure

Copied by

Examined by

WD 0523—GPB—22 500—22-3-37

G R S App F G 3

GENERAL AND REVENUE SECRETARIAT

(Continuation sheet draft form)

has recently raised, ~~for~~ it is
~~consider~~ in view the income
~~the Municipal Council are~~
improved
~~satisfied~~ It is further observed
~~that~~ the objections received
from the public are of a
general nature and cannot be
regarded as valid ~~In those~~
~~circumstances~~, Govt are
Therefore pleased to approve of the
levy of the tax & the rates of
which are within the maxima
prescribed in Schedule V of the Act,
as per appended to the
resolutions of the
Municipal Council, and to direct
with effect from ~~the~~ the 1st April 1938
~~that this new tax be~~
~~brought into force with effect~~
~~from 1-7-1938.~~

The rules and bye laws are
~~have been~~ approved with slight
~~are slightly~~ modifications and
are ~~approved~~ appended to
this order

Secy to Govt
~~Legislative Dept~~

To
The Municipal Commr. Bldg with
the Chief Engr. Bldg with

Send to be in both 11 copies
Eng. Dept
Manager

Print

WD 0255—GPR—10 000—23 8 32

City Municipal Offices,
Bangalore, dated 25th December 37

N O T I C E

Notice is hereby given to the inhabitants of the Municipalit of Bangalore City, that the Municipal Council desire to promulgat under Section 49 (h) of the City Municipalities Regulation the rules appended, for the assessment and levy of a tax on Professio Trades and Callings and on Offices and Appointments

Any inhabitant of the Municipality objecting to the proposed tax, may, within one month from the date of this notice, send his objections in writing to the undersigned

Sd/- M Seshadri,
Municipal Commissioner

Rules framed by the Bangalore City Municipal Council under Section 49 (h) of the Mysore City Municipalities ~~Regulation~~ Act VII of 1933 for the assessment and levy of a tax on arts, professions, trades and callings and on offices and appointments

1 In these rules the word "person" shall include a Firm, Company or Association

2 Every person who, within the limits of the Bangalore City Municipality, holds any office or appointment, public or private, or is employed in, or engages himself in any capacity or exercises, any profession or trade or calling, and every person falling under any of the denominations in the schedule appended to these rules shall pay tax at the rates specified in the schedule as payable by persons of the class in which such persons will be placed

3 The tax shall be payable ~~by instalments half-yearly~~ in advance in two equal half yearly instalments in July and January ~~in~~ every year, and shall be collected in accordance with the procedure laid down in Chapter VIII of the Mysore City Municipalities ~~Regulation~~ Act VII of 1933

4 No person shall be liable to be taxed under these rules

in respect of any half year in which he has exercised a profession, art, trade or calling or held an office or an appointment for a period of less than sixty days within the City

5 The tax leviable under these rules from a Firm, Company or Association may be levied from any member of that Firm, Company or Association

6 When a person exercises or engages in more than one profession art, trade or calling or holds more than one office or appointment whether under the same name or different names, the tax shall be calculated on his total annual income or profits from all such sources

7 On or before 1st January and 1st July every year an assessment list in the appended form shall be prepared The procedure laid down in Sections 64 and 85 of the Mysore City Municipalities Regulation VII of 1933, regarding the assessment of a rate on buildings or lands shall apply mutatis mutandis, - in respect of the assessment of this tax This list will be subject to revision half-yearly or yearly as may be decided by the Municipal Commissioner

8. The levy of the tax will be subject to the provisions of the Regulation in respect of the revision and appeal applicable to the levy of taxes under the Regulation

9 Any person who has paid the tax for the whole half year and who ceases during such period to be liable to assessment shall be entitled to a refund of not less than half the assessment, provided that no such remission shall be granted unless notice in writing of the fact of his giving up the profession, art, trade or calling or office or appointment has been given to the Municipal Commissioner and that no remission or refund shall take effect for any period previous to the day of the delivery of such notice

10 The burden of proving the facts entitling any person to relief under rule 9 shall be upon him

BYE-LAWS

Bye-laws framed by the Bangalore City Municipal Council under Section 51 (1) of the Mysore City Municipalities Regulation VII of 1933 for enforcing the supply of information regarding liability to to tax, on professions, arts, trades and calling and offices and

appointments -

1 On the written requisition of the Municipal Commissioner or of such person or persons as may be authorised by him from time to time in this behalf,

(i) Every person engaged in or exercising any profession, art, trade or calling or holding any office or appointment within the limits of the Bangalore City Municipality shall within 30 days after the receipt of such requisition be bound to furnish a statement, under his signature in writing in the form appended to these bye-laws showing his income or profits for the required year or years

(ii) Every occupier of any building or land within the City Municipal limits shall furnish within 30 days of the requisition a list in writing containing the names of all persons occupying such building or land and specifying the profession, art, trade or calling, office or appointment of every such person

2 (a) Every employer, or the head or secretary of any public or private office or of a firm or of a company shall within the 15th July of every year, furnish a list in writing of names of all persons in his employ or in employ of such office, firm or company with a statement of salary or income of each of the same,

and furnish (b) the above particulars in regard to any incorporated company of which such employer, head or the secretary as the case may be is the agent

Contd

3 Notwithstanding anything in these bye-laws every person commencing to exercise any profession, art, trade or calling or to hold any office or appointment in the City Municipal limits, who has not been required to furnish a return under bye-law 1, shall within 30 days of so commencing, give information of the fact to the Municipal Commissioner

4 Every person liable to the tax and who shall change either the designation of his firm or the nature of his profession, art, trade or calling or office, or appointment or his place of business, shall within 30 days of such change give intimation thereof to the Municipal Commissioner

5 Failure to furnish the required information or furnishing infor

True return furnished by under bye-law by the Bangalore City Municipal Council under Section 51 (1) of the Mysore City Municipalities ~~Regulation~~ Act VII of 1933 as to the liability to tax on profession, art, trade, calling and office and appointments for the year

Name and address of party	Nature of profession art, trade or calling followed or office or appointment held	Date from which profession etc, is followed	Monthly income		Remarks
			included in the last return	During the current year	
1	2	3	4	5	6

Bangalore
Date

Signature of the party

---- 0 ----

mation which is untrue shall be punishable with fine which may extend to Rs 50/-

Schedule

Maximum rates of tax on arts, professions, trades and callings

Class I

Every person holding any office or appointment public, or private, or employed in any capacity, whose pay, salary ~~or pension~~ amounts to two thousand rupees a month or upwards and every person falling under any of the following denominations whose income is estimated to amount to two thousand rupees a month or upwards

1 Carrying on business as a company

2 Abkari renters, wholesale and retail traders and manufacturers of every kind, contractors, auctioneers and commission agents

3 Bankers, money-lenders, money-changers and pawn-brokers

4 Editors and proprietors of newspapers

5 Brokers and dealers in securities, shares or bills of exchange

6- Practising Barristers, Advocates, High Court Vakils, Solicitors, Attorneys, Pleaders and Law-agents

7 Practising medical practitioners of all kinds including Hakims and Vaidyars

8 Dentists and Veterinary surgeons

9 Architects and Civil Engineers

10 Owners and farmers of markets and toll-farmers, florists and seedsmen

11 Keepers of hotels, lodging houses or boarding houses

12 Builders and Surveyors

13 Owners of mills, warehouses, printing presses, oil presses, cotton presses and other presses and factories of all kinds

14 Professional artists, photographers, actors, owners or managers of circuses or theatrical companies, musicians, cinema contractors, film producers, film renters or lessees , Exhibitors and distributors of films and dancers

15 Dealers in animals or vehicles, and owners or keepers of

livery stables or hackney carriages and keepers of motor buses, lorries or other taxis

16 Artizans

~~From 1 to 16~~ Rs 100/- a year

Class II.

Every person described in class I whose pay, salary or pension amounts, or whose income is estimated to amount to one thousand five hundred rupees a month or upwards

Rs 75/- a year

Class III

Every person described in class I whose pay, salary or pension amounts, or whose income is estimated to amount to one thousand rupees a month or upwards

Rs 50/- a year

Class IV

Every person described in class I whose pay, salary or pension amounts, or whose income is estimated to amount to five hundred rupees a month or upwards

Rs 25/- a year

Class V

Every person described in class I whose pay, salary or pension amounts, or whose income is estimated to amount to three hundred rupee a month or upwards

Rs 12/- a year

Class VI

Every person described in class I whose pay, salary or pension amounts, or whose income is estimated to amount to two hundred rupees a month or upwards

Rs 8/- a year

Class VII

Every person described in class I whose pay, salary or pension amounts, or whose income is estimated to amount to one hundred rupees a month or upwards

Rs 4/- a year

Class VIII

Every person described in class I whose pay, salary or pension amounts, or whose income is estimated to amount to fifty rupees a month or upwards

Rs 2/- a year

Class IX

Every person described in class I whose pay, salary or pension amounts, or whose income is estimated to amount to thirty rupees a month or upwards

0-8-0 a year

N o t e -

The foregoing classification is subject to the following provisos namely -

Proviso - 1 No owner of a cotton press shall be placed in any class below IV

2 No wholesale trader, banker, barrister, advocate, High Court vakil, Solicitor, attorney, architect, Civil Enginee mill owner, or factory owner, shall be placed in any class below class V

3 No abkari renter (other than a mere liquor shop keeper), editor or proprietor of a newspaper, broker or other deale in securities, shares or bills of exchange and no pleader, medical practitioner (other than a hakim or vaidyar) dentist or veterinary surgeon, shall be placed in any class below Class VI

4 No boat owner, auctioneer, money lender, owner, or farmer of a market, toll farmer, keeper of a hotel, lodging house or boarding house and no builder, surveyor or owner of a

ware house or press (other than a cotton press or oil press) shall be placed in any class below class VII

Professional tax assessment (Rule 7 of the rules)

Division No

Sl No	Name of party	Assessment in previous year		Occupation	Address	Monthly or annual income or other basis to assessment	New Assessment			Remarks
		No	Amount				Class	Amount	No	
1	2	3	4	5	6	7	8	9	10	11

Every person holding any office or appointment public or private employment in any capacity, whose pay, salary or pension amounts to Rs 2,000/- a month or upwards and every person falling under any of the following denominations, whose income is estimated to amount to Rs 2,000/- a month or upwards

1 Carrying a business as a company

2 Abkari renter, wholesale and retail traders and manufacturers, of every kind, contractors, ship owners, boat owners, auctioneers and commission agents

3 Bankers, money lenders money changers and pawn brokers

4 Editors and proprietors of newspapers

5 Dubashes, under-writers, brokers and dealers in securities, shares or bill of exchange

6 Practising barristers, advocates, High Court vakils, solicitors attorneys, pleaders and law agents

7 Practising medical practitioners of all kinds including hakims and vaidyars

8 Dentists and veterinary surgeons

9 Architects and Civil Engineers

10. Owners and farmers of markets and tool farmers

11 Keepers of hotels, loding houses, boarding houses and billiard saloons

12 Builders or surveyors

13 Owners of mills, ware houses and printing presses

14 Professional artists, photographers, actors, owners or managers of circus, theatrical companies, musicians and dancers

15 Dealers in animals or vehicles owners or keepers of livery stables or hackney carriages

16 Artizans

Class II

Every person described in class I whose pay, salary or pension amounts or whose income is estimated to amount to Rs 1,500 a month or upwards

Class III - Every person described in class I whose pay, salary or pension amounts or whose income is estimated to amount to Rs 1,000/- a month or upwards

Class IV - Every person described in class I whose pay, salary pension amounts or whose income is estimated to amount to Rs 500/- a month or upwards

Class V - Every person described in class I whose pay, salary or pension amounts or whose income is estimated to amount to Rs 300/- a month orupwards

Class VI - Every person described in class I whose pay, salary or pension amounts or whose income is estimated to amount to Rs 200/- a month or upwards

Class VII - Every person described in class I whose pay, salary or pension or whose income is estimated to amount to Rs 100/- a month or upwards

Class VIII - Every person described in class I whose pay, salary or pension amounts to or whose income is estimated to amount to Rs 50/ a month or upwards

Class IX - Every person described in class I whose pay, salary

or pension amounts or whose income is estimated to amount to Rs 30/- a month or upwards

N o t e - The above classification is subject to the following provisos namely -

Proviso - 1 No owner of a cotton press shall be placed in any clas below class IV

2 No wholesale trader, ship owner, banker, dubash, Barrister, Advocate, High Court vakil, Solicitor, Attorney, Architect, Civil Engineer, mill owner or factory owner shall be placed in any class below class V

3 No abkari renter (other than a mere liquor shop keeper editor or proprietor of a newspaer, under-writer, broker or other dealer in securitees, shares or bills of exchange and no first grade pleader, medical practitioners (other than a hakim or vaidyar) dentist or veterinary surgeon shall be placed in any class below class VI

4 No boat owner, auctioneer, money lender, owner or farmer of a market, toll-farmer, keeper of a hotel, lodging or boarding house and no bidder, surveyor or owner of a warehouse or press (other than a cotton press or oil press) shall be placed in any class below class VII

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"C O P Y"

BS

Municipal Commissioner

S. O.

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

GENERAL AND REVENUE DEPARTMENTS

G O No L 9189 90—Ml 105-36 27 dated 7th May 1938

Tax on Arts Professions Trades etc

Sanctions the levy of a —— in the Bangalore City Municipality

READ—

Correspondence ending with letter No C 3188—34 35 dated the 24th December 1937 from the Municipal Commissioner Bangalore City submitting proposals for the levy of a tax on arts professions trades and callings and on offices and appointments in the Bangalore City Municipality

ORDER No L 9189 90—ML 105 36 27 DATED BANGALORE THE 7TH MAY 1938

The Bangalore City Municipal Council resolved at its meetings held on the 12th September 1937 and 20th September 1937 that a tax on arts professions trades and callings and on offices and appointments be levied under Section 64 (b) (xi) of the City Municipalities Act 1933 and framed a set of draft rules and bye laws under Sections 49 (h) and 51 (1) (i) of the Act to give effect to the said resolutions

2 In forwarding for the sanction of Government the above resolutions of the Municipal Council the Municipal Commissioner Bangalore City states that the prescribed formalities under Section 65 of the Act have been observed and that the objection petitions received from the public were duly considered by the Council

3 Having regard to the fact that the Municipal Council has on hand several schemes of improvement and has to provide funds for the repayment of the loan of Rs 20 lakhs which it has recently raised it is imperative that the income of the Municipal Council should be immediately improved The objections received from the public are of a general nature and cannot in the circumstances be regarded as valid Government are therefore pleased to approve of the levy of the tax the rates of which are within the maxima prescribed in Schedule V of the Act according to the resolutions of the Municipal Council with effect from the year 1938 39

4 The rules and bye laws are approved with slight modifications and are appended to this order

P H KRISHNA RAO
Secretary to Government
Local Self Government Department

To—The Municipal Commissioner Bangalore City through the President City Municipal Council
The Comptroller to Government
Exd —C K

No L 9189 90—ML 105 36 27 DATED 7TH MAY 1938

ANNEXURE,

------ framed by the Bangalore City Municipal Council under Section 49 (h) of the Mysore City Municipalities Act VII of 1933 for the assessment and levy of a tax on arts professions trades and callings and on offices and appointments

1 In these rules the word person shall include a Firm Company or Association

2 Every person who within the limits of the Bangalore City Municipality holds any office or appointment public or private or is employed in or engages himself in any capacity in or exercises any profession or trade or calling and every person falling under any of the denominations in the schedule appended to these rules shall pay tax at the rates specified in the schedule as payable by per ons of the class in which such persons will be placed

3 The tax shall be payable in advance in two equal half yearly instalments in July and January every year and shall be collected in accordance with the pro cedure laid down in Chapter VIII of the Mysore City Municipalities Act VII of 1933

4 No person shall be liable to be taxed under these rules in respect of any half year in which he has exercised a profession art trade or calling or held an office or an appointment for a period of less than sixty days within the City

5 The tax leviable under these rules from a Firm Company or Association may be levied from any member of that Firm Company or Association

6 When a person exercises or engages in more than one profession art trade or calling or holds more than one office or appointment whether under the same name or different names the tax shall be calculated on his total annual income or profits from all such sources

7 On or before 1st January and 1st July every year an assessment list in the appended form shall be prepared This list will be subject to revision half yearly or yearly as may be decided by the Municipal Commissioner

8 Any person who has paid the tax for the whole half year and who ceases during such period to be liable to assessment shall be entitled to a refund of not less than half the assessment provided that no such remission shall be granted unless notice in writing of the fact of his giving up the profession art trade or calling or office or appointment has been given to the Municipal Commissioner and that no remission or refund shall take effect for any period previous to the day of the delivery of such notice

9 The burden of proving the facts entitling any person to relief under Rule 8 shall be upon him

BYE LAWS

Bye laws framed by the Bangalore City Municipal Council under Section 51 1) (i) of the Mysore City Municipalities Act VII of 1933 for enforcing the supply of information regarding liability to tax on professions arts trades and callings and offices and appointments —

(1) On the written requisition of the Municipal Commissioner or of such person or persons as may be authorised by him from time to time in this behalf —

(i) Every person engaged in or exercising any profession art trade or calling or holding any office or appointment within the limits of the Bangalore City Municipality shall within 30 days after the receipt of such requisition be bound to furnish a statement under his signature in writing in the form appended to these bye laws showing his income or profits for the required year or years

(ii) Every occupier of any building or land within the City Municipal limits shall furnish within 30 days of the requisition a list in writing containing the names of all persons occupying such building or land and specifying the profession art trade or calling office or appointment of every such person

No L 9189 90—Mi 105-36-27 dated 7th May 1938

(2) Every employer or the head or Secretary of any public or private office of a firm or of a company hall within the 15th July of everv year furnish (a) a list in writing of names of all persons in his employ or in employ of such office firm or company with a statement of salary or income of each of the same (b) and furnish the above particulars in regard to any incorporated company of which such employer head or the Secretary as the case may be is the agent

(3) Notwithstanding anything contained in these bye laws every person commencing to exercise any profession art trade or calling or to hold any office or appointment in the City Municipal limits who has not been required to furnish a return under Bye law I shall within 30 days of so commencing give information of the fact to the Municipal Commissioner

(4) Every person who is liable to the tax and who shall change either the designation of his firm or the nature of his profession art trade or calling or office or appointment or his place of business shall within 30 days of such change give intimation thereof to the Municipal Commissioner

(5) Failure to furnish the required information or furnishing information which is untrue shall be punishable with fine which may extend to Rs 50

True return furnished by under bye laws framed by the Bangalore City Municipal Council under Section 51 (1) (i) of the Mysore City Municipalities Act VII of 1933 as to the liability to tax on profession art trade calling and offices and appointments for the year

Name and address of party	Nature of profession a t trade or calling followed or office or appointment held	Date from which profession etc is followed	Monthly Income		Remarks
			Included in the last return	During the current year	
1	2	3	4	5	6

BANGALORE

Dated *Signature of party*

No L 9189 90—Mr. 105-36 27 dated 7th May 1938

ANNEXURE

Rules framed by the Bangalore City Municipal Council under Section 49 (h) of the Mysore City Municipalities Act VII of 1933 for the assessment and levy of a tax on arts professions trades and callings and on offices and appointments

1 In these rules the word person shall include a Firm Company or Association

2 Every person who within the limits of the Bangalore City Municipality holds any office or appointment public or private or is employed in or engages himself in any capacity in or exercises any profession or trade or calling and every person falling under any of the denominations in the schedule appended to these rules shall pay tax at the rates specified in the schedule as payable by per ons of the class in which such persons will be placed

3 The tax shall be payable in advance in two equal half yearly instalments in July and January every year and shall be collected in accordance with the pro cedure laid down in Chapter VIII of the Mysore City Municipalities Act VII of 1933

4 No person shall be liable to be taxed under these rules in respect of any half year in which he has exercised a profession art trade or calling or held an office or an appointment for a period of less than sixty days within the City

5 The tax leviable under these rules from a Firm Company or Association may be levied from any member of that Firm Company or Association

6 When a person exercises or engages in more than one profession art trade or calling or holds more than one office or appointment whether under the same name or different names the tax shall be calculated on his total annual income or profits from all such sources

7 On or before 1st January and 1st July every year an assessment list in the appended form shall be prepared This list will be subject to revision half yearly or yearly as may be decided by the Municipal Commissioner

8 Any person who has paid the tax for the whole half year and who ceases during such period to be liable to assessment shall be entitled to a refund of not less than half the assessment provided that no such remission shall be granted unless notice in writing of the fact of his giving up the profession art trade or calling or office or appointment has been given to the Municipal Commissioner and that no remission or refund shall take effect for any period previous to the day of the delivery of such notice

9 The burden of proving the facts entitling any person to relief under Rule 8 shall be upon him

Bye Laws

Bye laws framed by the Bangalore City Municipal Council under Section 51 (1) (i) of the Mysore City Municipalities Act VII of 1933 for enforcing the supply of information regarding liability to tax on professions arts trades and callings and offices and appointments —

(1) On the written requisition of the Municipal Commissioner or of such person or persons as may be authorised by him from time to time in this behalf —

(i) Every person engaged in or exercising any profession art trade or calling or holding any office or appointment within the limits of the Bangalore City Municipality shall within 30 days after the receipt of such requisition be bound to furnish a statement under his signature in writing in the form appended to these bye laws showing his income or profits for the required year or years

(ii) Every occupier of any building or land within the City Municipal limits shall furnish within 30 days of the requisition a list in writing containing the names of all persons occupying such building or land and specifying the profession art trade or calling office or appointment of every such person

No L 9189 90—ML 105 36 27 DATED 7TH MAY 1938

(2) Every employer or the head or Secretary of any public or private office or of a firm or of a company shall within the 15th July of every year furnish (a) a list in writing of names of all persons in his employ or in employ of such office firm or company with a statement of salary or income of each of the same (b) and furnish the above particulars in regard to any incorporated company of which such employer head or the Secretary as the case may be is the agent

(3) Notwithstanding anything contained in these bye laws every person commencing to exercise any profession art trade or calling or to hold any office or appointment in the City Municipal limits who has not been required to furnish a return under Bye law 1 shall within 30 days of so commencing give information of the fact to the Municipal Commissioner

(4) Every person who is liable to the tax and who shall change either the designation of his firm or the nature of his profession art trade or calling or office or appointment or his place of busin ss shall within 30 days of such change give intimation thereof to the Municipal Commissioner

(5) Failure to furnish the required information or furni hing information which is untrue shall be punishable with fine which may extend to Rs 50

True return furnished by under bye laws framed by the Bangalore City Municipal Council under Section 51 (1) (i) of the Mysore City Municipal ities Act VII of 1933 as to the liability to tax on profession art trade calling and offices and appointments for the year

Name and address of party	Nature of profession art trade or calling followed or office or appointment held	Date from which profession etc is followed	Monthly Income		Remarks
			Included in the last return	During the current year	
1	2	3	4	5	6

BANGALORE

Dated *Signature of party*

No L 9189-90—Ml 10, 36 27 dated 7th May 1938

SCHEDULE

Class I

Every person holding any office or appointment public or private or employed in any capacity whose pay or salary amounts to two thousand rupees a month or upwards and every person falling under any of the following denominations whose income is estimated to amount to two thousand rupees a month or upwards —

1 Carrying on business as a company

2 Abkari renters wholesale and retail traders and manufacturers of every kind contractors auctioneers and commission agents

3 Bankers money lenders money changers and pawn brokers

4 Editors and proprietors of newspapers

5 Brokers and dealers in securities shares or bills of exchange

6 Practising barristers advocates high court vakils solicitors attorneys pleaders and law agents

7 Practising medical practitioners of all kinds including hakims and vaidyars

8 Dentists and veterinary surgeons

9 Architects and civil engineers

10 Owners and farmers of markets and toll farmers florists and seedsmen

11 Keepers of hotels lodging houses or boarding houses

12 Builders and surveyors

13 Owners of mills warehouses printing presses oil presses cotton presses and other presses and factories of all kinds

14 Professional artists photographers actors owners or managers of circuses or theatrical companies musicians cinema contractors film producers film renter or lessees exhibitors and distributors of films and dancer

15 Dealer in animals or vehicles and owners or keepers of livery stables or hackney carriages and keepers of motor buses lorries or other taxis

16 Artizans Rs 100 a year

Class II

Every person described in Class I whose pay salary or pension amounts or whose income is estimated to amount to one thousand five hundred rupees a month or upwards Rs 75 a year

Class III

Every person described in Class I whose pay salary or pension amounts or whose income is estimated to amount to one thousand rupees a month or upwards Rs 50 a year

Class IV

Every person described in Class I whose pay salary or pension amounts or whose income is estimated to amount to five hundred rupees a month or upwards Rs 25 a year

Class V

Every person described in Class I whose pay salary or pension amounts or whose income is estimated to amount to three hundred rupees a month or upwards Rs 12 a year

Class VI

Every person described in Class I whose pay salary or pension amounts or whose income is estimated to amount to two hundred rupees a month or upwards Rs 8 a year

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Class VII

Every person described in Class I whose pay salary or pension amounts or whose income is estimated to amount to one hundred rupees a month or upwards
Rs 4 a year

Class VIII

Every person described in Class I whose pay salary or pension amounts or whose income is estimated to amount to fifty rupees a month or upwards
Rs 2 a year

Class IX

Every person described in Class I whose pay salary or pension amounts or whose income is estimated to amount to thirty rupees a month or upwards
Re 0 8 0 a year

Note —The foregoing classification is subject to the following provisos namely —

Proviso —1 No owner of a cotton press shall be placed in any class below Class IV

2 No wholesale trader banker barrister advocate high court vakil solicitor attorney architect civil engineer mill owner or factory owner shall be placed in any class below Class V

3 No abkari renter (other than a mere liquor shop keeper) editor or proprietor of a newspaper broker or other dealer in securities shares or bills of exchange and no pleader medical practitioner (other than a hakim or vaidyar) dentist or veterinary surgeon shall be placed in any class below Class VI

4 No boat owner auctioneer money lender owner or farmer of a market toll farmer keeper of a hotel lodging house or boarding house and no builder surveyor or owner of a warehouse or press (other than a cotton press or oil press) shall be placed in any class below Class VII

Professional Tax Assessment (Rule 7 of the rules)

Division No Bangalore City Municipality

No	Name of party	Assessment in previous year		Occupation	Address	Monthly or annual income or other basis of assessment	New assessment		
		No	Amt Rs				Class	Amt Rs	No

Class I

Every person holding any office or appointment public or private employment in any capacity whose pay salary or pension amounts to Rs 2 000 a month or upwards and every person falling under any of the following denominations whose income is estimated to amount to Rs 2 000 a month or upwards —

1 Carrying on business as a company

2 Abkari renter wholesale and retail traders and manufacturers of every kind contractors ship owners boat owners auctioneers and commission agents

3 Bankers money lenders money changers and pawn brokers

4 Editors and proprietors of newspapers

No L 9189 90—Mle 105 36 27 dated 7th May 1938

5 Dubashes under writers brokers and dealers in securities shares or bills of exchange

6 Practising barristers advocates high court vakils solicitors attorneys pleaders and law agents

7 Practising medical practitioners of all kinds including hakims and vaidyas

8 Dentists and veterinary surgeons

9 Architects and civil engineers

10 Owners and farmers of markets and toll farmers

11 Keepers of hotels lodging houses boarding houses and billiard saloons

12 Builders or surveyors

13 Owners of mills warehouses and printing presses

14 Professional artists photographers actors owners or managers of circus theatrical companies musicians and dancers

15 Dealers in animals or vehicles owners or keepers of livery stables or hackney carriages

16 Artizans

CLASS II

Every person described in Class I whose pay salary or pension amounts or whose income is estimated to amount to Rs 1 500 a month or upwards

CLASS III

Every person described in Class I whose pay salary or pension amounts or whose income is estimated to amount to Rs 1 000 a month or upwards

CLASS IV

Every person described in Class I whose pay, salary or pension amounts or whose income is estimated to amount to Rs 500 a month or upwards

CLASS V

Every person described in Class I whose pay salary or pension amounts or whose income is estimated to amount to Rs 300 a month or upwards

CLASS VI

Every person described in Class I whose pay salary or pension amounts or whose income is estimated to amount to Rs 200 a month or upwards

CLASS VII

Every person described in Class I whose pay salary or pension amounts or whose income is estimated to amount to Rs 100 a month or upwards

CLASS VIII

Every person described in Class I whose pay salary or pension amounts or whose income is estimated to amount to Rs 50 a month or upwards

CLASS IX

Every person described in Class I whose pay salary or pension amounts or whose income is estimated to amount to Rs 30 a month or upwards

NOTE —The above classification is subject to the following provisos namely

Provisos—1 No owner of a cotton press shall be placed in any class below Class IV

2 No wholesale trader ship owner banker dubash barrister advocate high court vakil solicitor attorney architect civil engineer mill owner or factory owner shall be placed in any class below Class V

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